IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT

JAIPUR BENCH, JAIPUR

Revision Petitions by Assessee	***Revision Petitions by Revenue***
1. S.B. Sales Tax Revision Petition No.15/2005 **Steel Authority of India Ltd. Vs. Asstt. Commissioner, Jaipur**	1. S.B. Sales Tax Revision Petition No.66/2005 **A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.**
2. S.B. Sales Tax Revision Petition No.16/2005 **Steel Authority of India Ltd. Vs. Asstt. Commissioner, Jaipur**	2. S.B. Sales Tax Revision Petition No.68/2005 **A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.**
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Revision Petitions by Assessee	***Revision Petitions by Revenue***
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8. S.B. Sales Tax Revision Petition No.126/2006 **Steel Authority of India Ltd. Vs. Asstt. Commissioner, Jaipur**	8. S.B. Sales Tax Revision Petition No.75/2005 **A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.**
	9. S.B. Sales Tax Revision Petition No.77/2005 **A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.**

REVISION PETITIONS UNDER SECTION 86 OF THE RAJASTHAN SALES TAX ACT, 1994 AGAINST THE ORDER DATED 5.10.2004 PASSED BY THE RAJASTHAN TAX BOARD, AJMER.

Date of Judgment :: August, 2007

REPORTABLE

HON'BLE DR. VINEET KOTHARI, J.

Mr. Davendra Kumar)
Mr. Dinesh Kumar), for the petitioner-assessee.

Mr. Vinay Goyal, for the respondent-revenue.

All these revision petitions filed by the assessee or by the revenue arise out of a common order of the Rajasthan Tax Board, Ajmer deciding cross appeals before it by order dated 5.10.2004, therefore, the same are being disposed of by this common judgment.

2. The question of law, which arises in the present matter as to whether the sale of TOR Steel manufactured on job work basis by M/s. Kamdhenu Ispat Limited, Bhiwadi for Steel Authority of India Limited ('SAIL', for short) in the State of Rajasthan to various customers of Steel Authority of India Limited situated outside the State of Rajasthan amounts to inter-state sale by SAIL or not?

3. The said question of law for the assessment years 1998-99, 1999-2000, 2000-2001, 2001-2002 and 2002-2003 arises in the following brief conspectus of the facts. The Steel

Authority of India Limited is a Government of India's undertaking, which has its registered office and head office at Calcutta. It has various branches all over the country and Branches involved in the present matter are its sales and Branch office at Delhi and Sales and Branch offices at Jaipur and Kota registered within the State of Rajasthan under the provisions of Rajasthan Sales Tax Act and the Central Sales Tax Act. The Steel Authority of India Limited (for short 'SAIL') entered into a contract with M/s. Kamdhenu Ispat Limited, Bhiwadi situated within the State of Rajasthan to manufacture for it by conversion of re-rollable material like billets, blooms and slabs into finished product, i.e., TOR Steel. The said conversion or manufacturing activities took place at manufacturing facility of M/s. Kamdhenu Ispat Limited, Bhiwadi. The said agreement, which has been reproduced by the Deputy Commissioner (Appeals) in his order dated 27.5.2003 would be extracted herein below to the extent of relevant clauses. Under the said agreement, the TOR Steel manufactured by M/s. Kamdhenu Ispat Limited, Bhiwadi are sent to Delhi address of yard of M/s. Kamdhenu Ispact Limited, Bhiwadi or directly to the customers of SAIL as per the instructions of Delhi Branch of SAIL with their proforma invoices,

which are prepared on authority by SAIL by M/s. Kamdhenu Ispat Limited, Bhiwadi itself. The said goods manufactured by M/s. Kamdhenu Ispat Limited, Bhiwadi are subject to inspection and quality control by SAIL and M/s. Kamdhenu Ispat Limited, Bhiwadi is paid conversion charges by SAIL. On a survey made by the assessing authority, namely, C.T.O., Anti Evasion, Zone-I, Jaipur on 4.5.2002 at the business place of M/s. Kamdhenu Ispat Limited, Bhiwadi, the said assessing authority found that finished goods were being dispatched by the said Company as per the instructions of SAIL to different customers of SAIL like Delhi Development Authority, Delhi, Municipal Corporation, Delhi and other customers and, therefore, the assessing authority found that since no C.S.T. was being paid by the said assessee SAIL to the State of Rajasthan, which was, according to him, the appropriate State as per the provisions of C.S.T. Act, 1956, a case of evasion of goods was made out against the assessee authority and after conducting further survey at the Jaipur Branch of SAIL and also Delhi Office of SAIL, the said assessing authority passed the impugned assessment order on 18.09.2002 imposing C.S.T. @ 8%, interest and also penalty under Section 65 of the Act for all the aforesaid assessment years.

4. The assessee carried the matter to the first appellate authority, who vide his order dated 27.5.2003 partly allowed the appeals of the assessee and while maintaining the imposition of tax and interest holding that the sales in question amounted to inter-state sales under Section 3(a) of the C.S.T. Act, learned Deputy Commissioner (Appeals) set aside the penalty imposed by the assessing authority under Section 65 of the Act. Both the assessee as well as the revenue went up in further appeal before the Rajasthan Tax Board, Ajmer, who disposed of all the appeals by a common order dated 5.10.2004 allowing the assessee's appeals holding that Jaipur Branch of SAIL could not be assessed in respect of the said transactions and directed the assessing authority to proceed against Delhi Branch of SAIL for imposition of tax, if any, and thus, the imposition of the tax, interest and penalty all against Jaipur Branch of SAIL was set aside. The revenue's appeals were also consequently dismissed. The Rectification applications filed by the assessee SAIL before the Tax Board were also rejected by the Tax Board.

5. It is against these orders that both the parties have

filed the aforesaid revision petitions before this Court under Section 86 of the Rajasthan Sales Tax Act, 1994.

6. I have heard the learned counsels for the parties at length and perused the record and the judgments cited at the bar.

7. Mr. Davendra Kumar, learned counsel appearing for the assessee submitted at the outset that the assessee was never given proper and reasonable opportunity of hearing in the present matter by the assessing authority and no adverse material collected against the assessee during the course of survey was ever supplied and confronted to the assessee despite specific opportunities asked for the same, nor any opportunity of cross-examination was allowed to it ever. He also submitted that he raised preliminary objections on the question of jurisdiction of C.T.O., Jaipur to proceed against Jaipur Branch of SAIL in the matter, but that question was also not decided by the assessing authority. Without prejudice to his submission on the preliminary issue, he strenuously urged before the Court that sales in question were not inter-state sales made by the assessee from

the State of Rajasthan and, therefore, no C.S.T. could be imposed upon the assessee. Without further prejudice to the same, he submitted that in case, even if such sales are held to be inter-state sales, the assessing authority has failed to take into account the various relevant notifications like notification S.No.929 dated 7.3.1994 whereby only 4% C.S.T. could be imposed even where no declaration in Form 'C' or certificate in Form 'D' was submitted. Notification S.No.1141 dated 9.7.1998 (Item No.30), which prescribed rate of tax of iron and steel is @ 4% under Section 5 of the R.S.T. Act and notification S.No.1093 dated 12.3.1997, which prescribed the rate of only 2% on the inter-state sales against the declaration in Form 'C'. He urged that in any case, the assessing authority could not have imposed the C.S.T. @ 8% as was done in the impugned assessment order. He further relied upon the judgment of the Hon'ble Supreme Court in **C.S.T., Madhya Pradesh Vs. Minerva Minerals (1970) 25 STC 64 (SC)** wherein the Hon'ble Supreme Court while referring to the provisions of C.P. And Berar Sales Tax Act, 1947 held that on an examination of section 2(c), 2(f), 4(1), 8 and 17 of the C.P. and Berar Sales Tax Act, 1947, and rules 7 and 8 and Forms I and II of the Rules framed

under section 28 of the Act, it is plain that the certificate of registration is granted to a dealer with reference to the place of business or places of business of the dealer and not with reference to the whole area of the State though for the purpose of determining the liability of the dealer, his turnover in respect of all places of business in the State including those not mentioned in the registration certificate is to be taken into consideration. Therefore, if a registered dealer carries on business in places not disclosed in the registration certificate he will have to be treated as an unregistered dealer vis-a-vis those places. The Hon'ble Supreme Court further held that the respondent, with its principal place of business in Nagpur, which was granted a certificate of registration under the C.P. and Berar Sales Tax Act, 1947, within the then Madhya Pradesh State prior to the reorganization of State in November, 1956, did not continue to be a registered dealer in the new State of Madhya Pradesh after the reorganization in respect of Chhindwara and Wara Seoni which were not shown in the registration certificate as places of business of the respondent, though it carried on business there.

8. He further relied upon the various judgments, viz., (i) **Union of India and Another Vs. K.G. Khosla & Company Ltd. (1979) 43 STC 457**, (ii) **Tata Engineering and Locomotive Co. Ltd. Vs. Assistant Commissioner of Commercial Taxes, Jamshedpur and Another (1970) 26 STC 354**, (iii) **Commissioner of Sales Tax, U.P., Lucknow Vs. Suresh Chand Jain (1988) 70 STC 45 (SC)** and **State of Tamil Nadu Vs. Cement Distributors Pvt. Ltd. and Others (1975) 36 STC 389 (SC)**. On the strength of these judgments, he submitted that since there was no pre-existing contract between SAIL and its customers situated outside the State of Rajasthan in pursuance of which the movement of goods took place from the State of Rajasthan to other States, no C.S.T. was applicable and chargeable by the State of Rajasthan. He submitted that in the absence of any registered office of SAIL at Bhiwadi holding registration under R.S.T. Act and C.S.T. Act, no assessment could be framed against the assessee for imposing the C.S.T. on such movement of goods from Bhiwadi to Delhi or any other place outside the State of Rajasthan. He also tried to support his submission by showing certain documents of the transaction or movement of goods that the goods manufactured

by M/s. Kamdhenu Ispat Limited, Bhiwadi, in fact, moved to their own stock yard at Delhi and upon issuance of the delivery orders by Delhi Branch Office of SAIL, such goods were dispatched from such yard of M/s. Kamdhenu Ispat Limited at Delhi to other places of customers either in Delhi or outside Delhi upon which appropriate local Delhi sales tax or C.S.T. was paid to the assessing authority of SAIL at Delhi and, therefore, there was no question of any further payment of C.S.T. to the State of Rajasthan. For this proposition, he relied upon the judgment of the Hon'ble Supreme Court in the case of **Ashok Leyland Ltd. Vs. Union of India (1997) 105 STC 152 (SC)** and **Bharat Heavy Electrical Ltd. Vs. Union of India (1996) 4 SCC 230**.

9. ***Per contra,*** Mr. Vinay Goyal, learned counsel appearing for the revenue heavily relying upon the terms of the contract between the SAIL and M/s. Kamdhenu Ispat Limited, Bhiwadi, urged that the said agreement clearly established that the goods had moved from State of Rajasthan to Delhi and other places outside the State of Rajasthan in pursuance of pre-existing contract between the SAIL and its customers like Delhi Development Authority, Municipal Corporation, Delhi etc. and,

therefore, the C.T.O., Jaipur had jurisdiction to assess the sale in respect of such inter-state sales made by it. He relied upon the definition of “dealer” in Section 2(b) of the C.S.T. Act, 1956, which is reproduced hereunder and with particular reference to Explanation 1, and “every local branch or office in a State of a firm registered outside that State or a company or other body corporate, the principal office or headquarter whereof is outside that State, shall be deemed to be a dealer for the purpose of this Act”. He submitted that if the inter-state sales are taxable within the State of Rajasthan, even the Branch Office of SAIL at Jaipur could be assessed by the C.T.O., Jaipur as the said Branch clearly fell within the definition of “dealer” according to the aforesaid Explanation 1 of Section 2(b) of the Act. The said definition reads as under:-

> “**Explanation 1** – Every person who acts as an agent, in any State, of a dealer residing outside that State and buys, sells, supplies or distributes goods in the State or acts on behalf of such dealer as -
>
> (i) a mercantile agent as defined in the Sale of Goods Act, 1930, or
>
> (ii) an agent for handling of goods or documents of title relating to goods, or

> (iii) an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or payment,
>
> and every local branch or office in a State of a firm registered outside that State or a company or other body corporate, the principal office or headquarters whereof is outside that State, shall be deemed to be a dealer for the purposes of this Act".

10. Mr. Goyal also relied upon the judgment of Bombay High Court in **Commissioner of Sales Tax Vs. Indokem Private Limited (1975) 35 STC 433** and submitted that merely because a body corporate having different branches holding different registration certificates did not make them separate dealers and since legal entity was one, the assessee's sales in the present case could be assessed in respect of such inter-state sales made by them. The relevant extract of the said judgment relied upon by him is reproduced hereunder:-

> "A company incorporated under the Companies Act is a legal entity. In the instant case, the legal entity is Indokem Private Limited and not two legal entities, namely, Indokem Private Limited, head office, and Indokem Private Limited, Ahmedabad branch office. Both in respect of the transactions effected by the head office and the transactions effected by the branch office, the tax which is assessed is assessed against the respondent-company, namely, Indokem Private Limited. There will, however, be two separate

> assessment orders, one in respect of the transactions of the head office and the other in respect of the transactions of the branch office. The tax which will have to be paid under these assessment orders will, however, be paid only by one legal entity, namely, Indokem Private Limited. The amount of tax which will be paid under both these assessment orders will find place only in one balance-sheet, namely, the balance-sheet of the Indokem Private Limited. Any provision for taxation which has to be made in the balance-sheet in view of pending assessments will be only made in one balance-sheet, namely, the balance-sheet of Indokem Private Limited. Therefore, in this case the taxpayer is the Indokem Private Limited. It is Indokem Private Limited which had purchased these goods and had paid sales tax on it to its own vendors. Instead of keeping these goods in Bombay, Indokem Private Limited kept them in stock in Ahmedabad and they were in stock Ahmadabad on "the appointed day", namely, 1st January, 1960. Thereafter within a period of three months they were sold by Indokem Private Limited and the sales were effected in Ahmadabad and the goods, being situate in Ahmadabad, delivery thereof was given from Ahmadabad. This did not, however, make these sales the sales of a separate registered dealer. They continued to be the goods held in stock by Indokem Private Limited and the sales which were effected at Ahmedabad were the sale of Indokem Private Limited and Indokem Private Limited was entitled to claim a set-off in respect thereof, and we answer the question in the affirmative".

11. On the issue of grant of reasonable and adequate opportunity of hearing, Mr. Goyal, learned counsel for the revenue, produced the relevant record of the assessing authority

before this Court and submitted that the assessee was given reasonable opportunity of hearing and was also supplied with the copy of the statement of one Mr. Anurag Sharma, Branch Manager of Delhi Branch of SAIL, which was relied upon by the assessing authority and, therefore, it cannot be said that the assessee was not given reasonable opportunity of hearing. He relied upon the terms of the agreement dated 30.08.2001 of SAIL Delhi and M/s. Kamdhenu Ispat Limited, Bhiwadi. The relevant extracts of which are reproduced hereunder:-

"STEEL AUTHORITY OF INDIA LIMITED
(A Government of India Enterprise)
Branch Sales Offices
Jeevan Deep Building, 10, Sansad Marg,
New Delhi – 110001

Phones : 3361596, 3361950-51

Fax : 3732602

Dated : 30.8.01

M/s. Kamdhenu Ispat Ltd.
A-1114, RIICO Industrial Area,
Phase-III, Bhiwadi,
Rajasthan – 301 019.

SUB : CONVERSION OF REROLLABLES INTO FINISHED STEEL.

REF : YOUR LETTER DATED

Dear Sir,

1. We are pleased to inform you that we are agreeable to extend our Agreement with you for conversion of our re-rollables supplied to you from time to time into TOR Steel situated specification as indicated by us.

2. Conversion means re-rolling of Semis (Billets, Blooms, and Slabs) into finished products (i.e. TOR Steel) etc.

3. Conversion charges includes the cost of transportation of re-rollables from SAIL stockyard to your premises, conversion costs, your profit margin, size and other extras twisting charges, bending bundling, metal tagging, weighing, testing, inspection, loading into our customers, transport(s) in your premises and any other services to be rendered to us as well as to our customers are fixed as agreed by you.

In addition to these conversion charges the differential Excise Duty would be reimbursed to you on the basis of Excise Duty deposited by you on Finished products and credit of Excise Duty availed by you on semis supplied by us. The reimbursement would be further subject to Excise Law in force.

4. The terms and conditions are as follows:

4.1 **SUPPLY OF RE-ROLLABLES**:

a) .....

b) .....

c) .....

d) .....

e) .....

f) .....

g) .....

h) .....

i) On verification of the stockholding at your premises, our Branch Sales Office will issue delivery order for the supply of re-rollables which would be final and conclusive.

j) .....

k) .....

5. **SUPPLY OF CONVERTED STEEL ITEMS** :

a) We ***shall be issuing delivery orders on you for supply of finished materials to our allottee/customer*** Finished steel items such as TOR steel etc. conforming to relevant BIS specification would be supplied by you in standard lengths or in the length separately indicated by us without any shorts. These should have rolling tolerances as per IS 1852. Any deviation in sizes, qualities of TOR steel would be rejected and such rejections shall be on your account.

b) No material should be delivered to our customers without proper testing and inspection and must conform to the stipulated specifications. Regular inspection shall be carried out by the SAIL team. Upon specific requests from customers, inspection by outside agencies shall be carried out as and when required and you shall finish all necessary details as required by them.

c) .....

d) .....

e) .....

f) .....

g) .....

h) .....

i) ***Delivery Challan cum Invoices would be raised*** on our proforma and collected from our Branch Sales Office against proper authorization letter.

j) You would keep delivery order register indicating there in our delivery order (s) number and date, names and addresses of our customers, size, quality and quantity of materials indicated on the delivery orders, as also the size, quantity and quality of materials actually delivered to our allottee(s) against specific challan number and date.

k) .....

l) For every delivery to our customers, you would raise four copies of invoices. The original should be handed over to our customer, duplicate copy of the transporter of finished goods, third copy shall be sent to the excise authority with whom you are registered and the fourth copy shall be sent to our Branch Sales Office. Any extra copies made, shall clearly bear the words “EXTRA COPY NOT TO BE USED FOR MODVAT”. Every invoice should clearly indicate the amount of excise duty paid.

Every invoice must invariably bear your signature or that of your duly authorized representative (for which you will attest the

signature) as also the signature of the authorized representative of our customer. The details of the invoice should be entered on the reverse side of the delivery order immediately on each delivery.

m) .....

n) .....

o) .....

p) .....

q) .....

6. **GENERAL** :

a) .....

b) .....

c) .....

d) .....

e) .....

f) .....

8. ***SAIL would endeavour to provide you orders received directly with us for finished products***. It would be your responsibility to complete the order against DO issued by us and Semis supplied there against within the time schedule specified. Any delays in completion of order and liabilities there against due to either delay in your lifting of Semis or supply of finished products would be to your account.

9. You are requested to peruse carefully the above terms and conditions, and, if accepted, please

return one copy of this letter duly signed by you to enable us to commence the arrangement stipulated in this Agreement.

10. Disputes, if any, would be subject to Arbitration under the relevant Indian Arbitration Act(s).

Thanking you,

Yours faithfully,
For Steel Authority of India Ltd.

Sd/-
(SUMITA DUTTA)
BRANCH MANAGER/LP.

Accepted.

Signature of the party with date
Full name and address of the party

Seal

CC: Associate Finance
Branch Sales Office".

12. Having heard learned counsels for the parties and given thoughtful consideration to the material before this Court, since position of law is clear that inter-state sale will take place only if the goods moved from one State to another in pursuance of pre-existing contract, this Court is of the opinion that since the burden of proof which lies upon the revenue to establish that such a taxable event of inter-state sale has taken place, has not been sufficiently discharged in the present case, the case

deserves to be remanded back to the assessing authority.

13. The Hon'ble Supreme Court in **K.G. Khosla and Co. Ltd.'s** case (supra) clearly held :-

> (i) that if a contract of a sale contains a stipulation for the movement of the goods from one State to another, the sale would certainly be an inter-state sale. ***But for the purposes of section 3(a) of the Act it is not necessary that the contract of sale must itself provide for and cause the movement of goods or that the movement of goods must be occasioned specifically in accordance with the terms of the contract of sale. A sale can be an inter-state sale, even if the contract of sale does not itself provide for the movement of goods from one State to another but such movement is the result of a covenant in the contract of sale or is an incident of that contract***; (ii) that goods conforming to agreed specifications having been manufactured at Faridabad, the contracts of sale could be performed by the respondent only by the movement of the goods from Faridabad with the intention of delivering them to the purchasers. Although the contracts of sale did not require or provide that the goods should be moved from Faridabad to Delhi, the movement of the goods was occasioned from Faridabad to Delhi as a result or incident of the contracts of sale made in Delhi. The High Court was, therefore, right in holding that the sales were inter-state sales and that the turnover of such sales was assessable to sales tax under the Central Act by the sales tax authorities of Faridabad.
>
> The question as regards the nature of the sale, that

> is, whether it is an inter-state sale or an intra-state sale, ***does not depend upon the circumstance as to in which State the property in the goods passes***. It may pass in either State and yet the sale can be an inter-state sale".

14. Then again in Tata Engineering & Locomotive Co. Ltd.'s case (supra), the Hon'ble Supreme Court held that:-

> "Instead of looking into each transaction in order to find out whether a completed contract of sale had taken place, which could be brought to tax only if the movement of vehicles from Jamshedpur had been occasioned under a covenant or incident of that contract, ***the Assistant Commissioner wrongly based his order on mere generalities. The Assistant Commissioner, on whom the duty lay of assessing the tax in accordance with law***, was bound to examine each individual transaction and then decide whether it constituted an inter-State sale exigible to tax under the provisions of the Act.
>
> The Supreme Court accordingly set aside the order of the High Court and of the Assistant Commissioner in so far as the latter related to the assessment in dispute, observing that it would be open to the Assistant Commissioner to make fresh assessment in accordance with law."

15. Recently, the Hon'ble Supreme Court again in **State of Orissa and Anr. Vs. M/s. K.B. Saha and Sons Industries Pvt. Ltd. and Ors. (2007) 18 Tax Up-date 274 (SC)** reiterated the aforesaid principles as under:-

> “In order to decide whether sale in inter-State it is sufficient that movement of goods should have been occasioned by sale or should be incidental thereto. What is important is that the movement of goods and the sale must be inseparably connected. It is not necessary that there should be an existence of contract of sale incorporating the express or implied provision regarding inter-State movement of goods. Even if hypothetically it is stated that such a requirement is necessary in the facts of the present case such implied stipulation does exist”.

16. The agreement between SAIL Delhi and M/s. Kamdhenu Ispat Limited, Bhiwadi though prima facie indicates that the goods had moved from Bhiwadi within the State of Rajasthan to Delhi and other places outside the State of Rajasthan in pursuance of the delivery orders and directions of SAIL to the different places of its customers and, therefore, it would amount to inter-state sales commencing from the State of Rajasthan, but mere relying on the terms of the agreement is not sufficient in order to impose C.S.T. on such inter-state sales. The assessing authority should have confronted all these materials including clauses of agreement, statement of various persons recorded, purchase orders of customers of SAIL, delivery orders, supplies challans etc. before such inter-state

sales could be taxed in the hands of the assessee SAIL within the State of Rajasthan. The question as to whether Jaipur Branch of SAIL would also be liable to pay such C.S.T. in accordance with definition of “dealer” as defined in Section 2(b) of the C.S.T. Act, 1956 particularly with respect to Explanation 1 or not is also a question, which was required to be decided. The material which the assessee could place before the assessing authority in support of its contention that such transaction did not amount to inter-state sales like furnishing to Form No.18C, the requirement of summoning the relevant witnesses like M/s. Kamdhenu Ispat Limited, Bhiwadi, Delhi Assessing Authority, Delhi Branch Manager of SAIL, etc. for cross-examination by assessee, was also a proper exercise which the assessing authority should have undertaken for establishing the transactions to be the inter-state sales. The compliance with the principles of natural justice is not an empty formality, which could be undertaken just as a make believe or a mere show. It should be real and effective reasonable opportunity of hearing to the assessee. There is no need to pass such orders involving complex and mixed issues of facts and law in a hot haste. In the present case also, it is noticed that after the survey was

conducted on 4.5.2002 and at Jaipur Office on 5.7.2002, the impugned assessment order was passed on 18.9.2002 just after about two months and in between also as the learned counsel informed that there was a stay order on the proceedings from this Court on the writ petition filed by the assessee, which stay order was modified only on 13.9.2002 by this Court allowing the assessing authority to pass the assessment order, which was passed just after five days on 18.9.2002 without supplying any material to the assessee to rebut, nor meeting the various objections raised by the assessee.

17. Therefore, in view of the entire conspectus of facts and circumstances of the case, this Court is left with no other alternative, but to set aside all the impugned orders passed by the three authorities below, namely, Assessing Authority, Deputy Commissioner (Appeals) and Tax Board and restore the case back to the assessing authority for determination afresh in the light of law discussed above and pass a fresh assessment order after giving reasonable and proper opportunity of hearing to the assessee and considering the relevant provisions of the Act, Rules and Notifications as discussed above and as may be

further contended by the assessee before the assessing authority.

18. Accordingly, all these revision petitions are disposed of by remanding the matter back to the assessing authority after setting aside all the orders passed in the matter with a direction to assessing authority to undertake the assessment proceedings again and pass a fresh order for all the assessment years in question in accordance with law. The assessee shall appear in the first instance before the assessing authority on 10.9.2007. It is expected that the assessee will fully cooperate in the assessment proceedings and will produce all its relevant materials and documents before the assessing authority as early as possible and will not seek any unnecessary adjournment, nor will it make effort to delay the proceedings on technical grounds and it is also expected from the assessing authority to provide copies of the relevant materials gathered by it during the course of survey to the assessee and allow reasonable and proper opportunity to assessee to rebut the same and thereafter pass a reasoned and speaking order in accordance with law.

18. With these observations, the revision petitions are disposed of with no order as to costs.

[**Dr. Vineet Kothari**],**J.**

S.S.
Jr.P.A.

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14. S.B. Sales Tax Revision Petition No.73/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

15. S.B. Sales Tax Revision Petition No.74/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

16. S.B. Sales Tax Revision Petition No.75/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

17. S.B. Sales Tax Revision Petition No.77/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

1. S.B. Sales Tax Revision Petition No.15/2005
Steel Authority of India Ltd. Vs. Asstt. Commissioner, Jaipur

2. S.B. Sales Tax Revision Petition No.16/2005
Steel Authority of India Ltd. Vs. Asstt. Commissioner

3. S.B. Sales Tax Revision Petition No.17/2005
Steel Authority of India Ltd. Vs. Asstt. Commissioner

4. S.B. Sales Tax Revision Petition No.18/2005
Steel Authority of India Ltd. Vs. Asstt. Commissioner

5. S.B. Sales Tax Revision Petition No.19/2005
Steel Authority of India Ltd. Vs. Asstt. Commissioner

6. S.B. Sales Tax Revision Petition No.66/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

7. S.B. Sales Tax Revision Petition No.68/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

8. S.B. Sales Tax Revision Petition No.70/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

9. S.B. Sales Tax Revision Petition No.71/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

10. S.B. Sales Tax Revision Petition No.72/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

11. S.B. Sales Tax Revision Petition No.73/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

12. S.B. Sales Tax Revision Petition No.74/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

13. S.B. Sales Tax Revision Petition No.75/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

14. S.B. Sales Tax Revision Petition No.77/2005
A.C.T.O., Jaipur Vs. Steel Authority of India Ltd.

15. S.B. Sales Tax Revision Petition No.91/2006
Steel Authority of India Ltd. Vs. Asstt. Commissioner, Jaipur

16. S.B. Sales Tax Revision Petition No.125/2006
Steel Authority of India Ltd. Vs. Asstt. Commissioner, Jaipur

17. S.B. Sales Tax Revision Petition No.126/2006
Steel Authority of India Ltd. Vs. Asstt. Commissioner, Jaipur